

SUBSTITUTED WITH NOTIFICATION BEARING SAME NUMBER AND DATE



**AZAD GOVERNMENT OF THE STATE OF JAMMU & KASHMIR
FINANCE DEPARTMENT**

“Muzaffarabad”
30th January, 2018

Notification

No. 2174-2273/2018. In exercise of the powers conferred by clause (a) of sub-section (2A) of the Section 3 of the Azad Jammu & Kashmir Sales Tax (Tax on Services) Act, 2001 read with clause (b) of sub-section (2) of Section 3 of the Sales Tax Act, 1990, the Azad Government of the State of Jammu & Kashmir is pleased to direct that sales tax on services as specified in column (2) of the table below shall be levied at the rates specified in column (4) subject to conditions mentioned therein, namely:-

S. No	Services Description	PCT Heading	Conditions
(1)	(2)	(3)	(4)
1.	Construction services for hydro power projects in AJ&K under CPEC arrangements.	9824.000 and 9814.200	One percent subject to the condition that no input tax adjustment or refund shall be admissible.

Section Officer Finance (Tax)

Copy to:

1. Secretary to the President, Azad Jammu & Kashmir.
2. Principle Secretary to the Prime Minister, Azad Government of the State of Jammu & Kashmir.
3. PS to all Ministers/Advisors/Special Assistant, Azad Government of the State of Jammu & Kashmir.
4. PS to the Chief Secretary, Azad Government of the State of Jammu & Kashmir.
5. PS to the Secretary Finance, Azad Government of the State of Jammu & Kashmir.
6. PS to the Senior Member Board of Revenue, Azad Government of the State of Jammu & Kashmir.
7. PS to the Additional Chief Secretary (Development).
8. PS to the Additional Chief Secretary (General).
9. All Secretaries to the Government of Azad Jammu & Kashmir.
10. The Accountant General, Azad Jammu & Kashmir, Muzaffarabad.
11. Registrar Supreme Court/ High Court/ Service Tribunal.
12. Ombudsman Azad Jammu & Kashmir.
13. Secretary Azad Jammu & Kashmir Legislative Assembly.
14. Secretary Azad Jammu & Kashmir Election Commission.
15. Director General Audit, Azad Jammu & Kashmir.
16. Commissioner Inland Revenue, Azad Jammu & Kashmir (Mirpur).
17. Director Local Funds Audit.
18. Director IT Finance.
19. Controller, Govt. Printing Press: for publication in the official Gazette.
20. Master File.

Section Officer Finance (Tax)